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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	423	245	668	0	668
10	ATTENDING PUPILS (OCTOBER 2010)	413	263	676	0	676
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	418.0	254.0	672.0 (100%)	0.0 (0%)	672.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	24.6 (17:1)	15.9 (16:1)	0.0 (15:1)	=	40.5	/	41.0	=	.99 X	1981,833	=	1962,015	0
B.	GUIDANCE	1.2 (350:1)	0.7 (350:1)	0.0 (250:1)	=	1.9	/	1.4	=	1.36 X	54,952	=	74,735	0
C.	LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8	/	1.0	=	.80 X	44,037	=	35,230	0
D.	HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8	/	1.0	=	.80 X	44,863	=	35,890	0
E.	EDUCATION TECHS	4.2 (100:1)	2.5 (100:1)	0.0 (250:1)	=	6.7	/	4.3	=	1.56 X	79,352	=	123,789	0
F.	LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.3	/	0.0	=	1.30 X	0	=	18,403	0
G.	CLERICAL	2.1 (200:1)	1.3 (200:1)	0.0 (200:1)	=	3.4	/	3.0	=	1.13 X	84,581	=	95,577	0
H.	SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.2	/	2.0	=	1.10 X	157,864	=	173,650	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		24,864	0
B.	Supplies and Equipment	342	473		229,824	0
C.	Professional Development	58	58		38,976	0
D.	Instructional Leadership Support	24	24		16,128	0
E.	Co- and Extra-Curricular Student	34	113		22,848	0
F.	System Administration/Support	218	218		146,496	0
G.	Operations & Maintenance	1,002	1,191		673,344	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	400,495	0
B.	Education & Library Technicians	36.00%	51,189	0
C.	Clerical	29.00%	27,717	0
D.	School Administrators	14.00%	24,311	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-152,393	0
16	Adjustment for Title I Revenues	-213,514	0

17	TOTALS	3809,573	0
18	E.P.S. RATES	5,669	6,705

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          702.0          310.0          1,012.0
      OCTOBER 2008         644.0          334.0           978.0
      APRIL 2009           651.0          325.0           976.0
      OCTOBER 2009         663.0          333.0           996.0
      APRIL 2010           650.0          338.0           988.0
      OCTOBER 2010         656.0          341.0           997.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                653.0 +      8.00    X      5,669.00    =      3,747,209.00
      9-12 PUPILS                339.5 +      0.00    X      6,705.00    =      2,276,347.50
      ADULT EDUC. COURSES AT .1    14.1          X      6,705.00    =      94,540.50
      K-8 EQUIV. INSTR. PUPILS    0.250         X      5,669.00    =      1,417.25
      9-12 EQUIV. INSTR. PUPILS    1.125         X      6,705.00    =      7,543.13

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .5579    364.3    X .15    X      5,669.00    =      309,782.51
      9-12 DISADVANTAGED @ .5579    189.4    X .15    X      6,705.00    =      190,489.05
      K-8 LIMITED ENGLISH PROF.      3.0    X .700    X      5,669.00    =      11,904.90
      9-12 LIMITED ENGLISH PROF.      0.0    X .700    X      6,705.00    =           0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT        653.0          X      43.00    =      28,079.00
      9-12 STUDENT ASSESSMENT        339.5          X      43.00    =      14,598.50
      K-8 TECHNOLOGY RESOURCES        653.0          X      97.00    =      63,341.00
      9-12 TECHNOLOGY RESOURCES        339.5          X      293.00   =      99,473.50
      K-2 PUPILS                    211.0    X .10    X      5,669.00   =      119,615.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                6,964,341.74
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 6,755,411.48

30  ADJUSTED TOTAL OPERATING ALLOCATION                                6,755,411.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	3,768.50	X	101.60%	=	3,828.80
32	SPECIAL EDUCATION - EPS ALLOCATION					778,063.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	51,012.09	X	101.60%	=	51,828.28
35	TRANSPORTATION - EPS ALLOCATION					543,933.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,377,654.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,133,065.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68				
	11/01/11	ADDN RNV SEDOMOCHA MS	539,875.00	207,851.88	747,726.88
	05/01/12	ADDN RNV SEDOMOCHA MS	0.00	194,355.00	194,355.00
42	TOTAL PRINCIPAL & INTEREST		539,875.00	402,206.88	942,081.88
43	APPROVED LEASES FOR 2010-11 - RSU 68 / MSAD 68				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 68 / MSAD 68				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 68 / MSAD 68				138,944.47
47	TOTAL DEBT SERVICE ALLOCATION				1,081,026.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,214,092.09

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
CHARLESTON	164.5	16.61%	1,530,460.70		0.00		1,530,460.70				
DOVER-FOXCROFT	641.0	64.71%	5,962,438.99		0.00		5,962,438.99				
MONSON	95.5	9.64%	888,238.48		0.00		888,238.48				
SEBEC	89.5	9.04%	832,953.92		0.00		832,953.92				
TOTAL	990.5						9,214,092.09				
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
CHARLESTON			66,400,000	7.470	496,008.00		1,530,460.70	496,008.00	12.52%	7.47M	
DOVER-FOXCROFT			316,800,000	7.470	2,366,496.00		5,962,438.99	2,366,496.00	59.76%	7.47M	
MONSON			70,000,000	7.470	522,900.00		888,238.48	522,900.00	13.20%	7.47M	
SEBEC			76,950,000	7.470	574,816.50		832,953.92	574,816.50	14.52%	7.47M	
TOTAL			530,150,000		3,960,220.50		9,214,092.09	3,960,220.50	100.00%	7.47M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,214,092.09	3,960,220.50	5,253,871.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,214,092.09	3,960,220.50	5,253,871.59
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			5,253,871.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	42.98%	STATE SHARE % = 57.02%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	42.98%	STATE SHARE % = 57.02%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,423,022.35		